

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan yang diproksikan dengan *Current Ratio* (CR), *Total Asset Turnover* (TATO), *Debt to Equity Ratio* (DER) dan *Net Profit Margin* (NPM) terhadap pertumbuhan laba pada melalui laporan keuangan tahunan yang telah disusun oleh perusahaan perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling pada perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2010-2015 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 7 perusahaan *food and beverages*. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian menunjukkan bahwa *Net Profit Margin* (NPM) berpengaruh positif dan signifikan terhadap pertumbuhan laba. Sedangkan variabel *Current Ratio* (CR), *Total Asset Turnover* (TATO), *Debt to Equity Ratio* (DER) tidak berpengaruh signifikan terhadap pertumbuhan laba.

Kata Kunci: *current ratio* (CR), *total asset turnover* (TATO), *debt to equity ratio* (DER) dan pertumbuhan laba.

ABSTRACT

This research is meant to examine the influence of financial performance which is proxy by Current Ratio (CR), Total Asset Turnover (TATO), Debt to Equity Ratio (DER) and the Net Profit Margin (NPM) to the profit growth through the annual financial statements which have been prepared by food and beverages companies which are listed in Indonesia Stock Exchange.

The population in this research has obtained by using purposive sampling method on food and beverages companies which are listed in Indonesian Stock Exchange (IDX) in 2010-2015 periods and based on the predetermined criteria then seven food and beverages companies have been selected as samples. The analysis method has been done by using multiple linear regressions analysis and the SPSS (Statistical Product and Service Solutions) program.

The result of the research shows that the Net Profit Margin (NPM) has positive and significant influence to profit growth. Meanwhile, Current Ratio (CR), Total Asset Turnover (TATO), Debt to Equity Ratio (DER) do not have any significant influence on profit growth.

Keywords: current ratio (CR), total asset turnover (TATO), debt to equity ratio (DER) and profit growth.

